

# Form OS-114 (SUT) Sales and Use Tax Return

See **Form O-88**, *Instructions for Form OS-114 Sales and Use Tax Return*.


For periods beginning on or after January 1, 2014, Form OS-114 must be paid and filed electronically. Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper forms. To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

Taxpayer  Type or print.	Taxpayer name •		For period ending
	Address •		Connecticut Tax Registration Number
	City, town, or post office •	Number and street •	Federal Employer Identification Number •
	State	PO box	Due date •
	ZIP code		DRS use only •

Complete the return in blue or black ink only.

☐ Check here if this is an **amended** return.

**Rounding:** You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents.

Visit <a href="http://www.ct.gov/TSC">www.ct.gov/TSC</a> to file your return electronically using the <b>TSC</b> or call <b>860-289-4829</b> to file your return using <b>Telefile</b> .				<b>Column 1</b> 6.35% Tax Rate	<b>Column 2</b> 7% Tax Rate	<b>Column 3</b> 9.35% Tax Rate
1	Gross receipts from sales of goods. ....	1				
2	Gross receipts from leases and rentals. ....	2				
3	Gross receipts from labor and services. ....	3				
4	Goods purchased by your business subject to <b>use</b> tax. ....	4				
5	Leases and rentals by your business subject to <b>use</b> tax. ....	5				
6	Services purchased by your business subject to <b>use</b> tax. ....	6				
7	Total: Add Lines 1 through 6 .....	7				
8	<b>Deductions.</b> See instructions .....	8				
9	Subtract Line 8 from Line 7. If zero or less, enter "0" .....	9				
10a	Amount of tax due: Multiply Line 9 by Tax Rate. ....	10a				
10b	Total tax due: Add Line 10a, Columns 1, 2, and 3. ....	10b				
11	For amended return only, enter tax paid on prior return. ....	11				
12	Net amount of tax due: Subtract Line 11 from Line 10b. ....	12				
13	Interest _____ + Penalty _____ = .....	13				
14	Total amount due: Add Line 12 and Line 13. ....	14				

If applicable, provide requested information below.

Final return - check here ☐ Enter last business date: \_\_\_\_\_

• Enter new mailing address: \_\_\_\_\_

• Enter new physical location: \_\_\_\_\_  
(PO Box is not acceptable.)

• Enter new trade name: \_\_\_\_\_

• First return - Enter business start date: \_\_\_\_\_

New owners must obtain a new Connecticut Tax Registration Number.

Enter new owner information:

• Name: \_\_\_\_\_

• Address: \_\_\_\_\_

• Date sold: \_\_\_\_\_

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's signature •	Title •	Telephone number • ( )	Date •
---------------------------	------------	---------------------------	-----------

Taxpayer's email address

Paid preparer's signature •	Paid preparer's address •	Date •
--------------------------------	------------------------------	-----------

See <b>Form O-88</b> , <i>Instructions for Form OS-114 Sales and Use Tax Return</i> , before completing.		<b>Column 1</b> 6.35% Tax Rate		<b>Column 2</b> 7.0 % Tax Rate	
<b>Deductions</b>					
15	Sales for resale - sales of goods	15			
16	Sales for resale - leases and rentals	16			
17	Sales for resale - labor and services	17			
18	All newspapers and subscription sales of magazines and puzzle magazines	18			
19	Trucks with GVW rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19			
21	Food for human consumption, food sold in vending machines, items purchased with food stamps	21			
23	Sale of fuel for motor vehicles	23			
24	Sales of electricity, gas, and heating fuel for residential dwellings <b>For Utility &amp; Heating</b>	24			
25	Sales of electricity - \$150 monthly charge per business <b>Fuel Companies</b>	25			
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production <b>Only</b>	26			
27	Aviation fuel	27			
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	29			
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing	30			
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	31			
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	32			
33	Out-of-state - sales of goods	33			
34	Out-of-state - leases and rentals	34			
35	Out-of-state - labor and services	35			
36	Motor vehicles or vessels purchased by nonresidents	36			
37	Prescription medicines and diabetic equipment - sales of goods	37			
39	Charitable or religious organizations - sales of goods	39			
40	Charitable or religious organizations - leases and rentals	40			
41	Charitable or religious organizations - labor and services	41			
42	Federal, Connecticut, or municipal agencies - sales of goods	42			
43	Federal, Connecticut, or municipal agencies - leases and rentals	43			
44	Federal, Connecticut, or municipal agencies - labor and services	44			
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	45			
47	Nontaxable labor and services	47			
48	Services between wholly owned business entities	48			
50	Trade-ins of all like-kind tangible personal property	50			
52	Taxed goods returned within 90 days at the rate listed above in Columns 1 or 2	52			
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	56			
63	Funeral expenses	63			
69	Repair services, repair and replacement parts for aircraft, and certain aircraft	69			
71	Certain machinery under the Manufacturing Recovery Act of 1992	71			
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	72			
73	Repair and maintenance services and fabrication labor to vessels	73			
74	Computer and data processing services at 1% (See instructions, Form O-88.)	74			
75	Renovation and repair services to residential real property	75			
77	Sales of qualifying items to direct payment permit holders	77			
78	Sales of college textbooks	78			
79	Sales tax holiday	79			
81	Residential weatherization products and compact fluorescent light bulbs	81			
82	Motor vehicles sold to active duty nonresident members of the armed forces at 4.5%	82			
83	For cigarette dealers <b>only</b> : Purchases of cigarettes taxed by a stamper or distributor	83			
A	Other Adjustments - sales of goods (Describe: • ) A				
B	Other Adjustments - leases and rentals (Describe: • ) B				
C	Other Adjustments - labor and services (Describe: • ) C				
<b>Total Deductions:</b> Enter here and on Line 8 on the front of this return.		•		•	